



February 15, 2019

Mr. James Sugarman, Board President
Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
4400 North Congress Avenue
West Palm Beach, Florida 33407

Dear Mr. Sugarman:

Enclosed is the Department of Elder Affairs' (DOEA) May 15-17, 2018 Monitoring Report of the Area Agency on Aging of Palm Beach/Treasure Coast, Inc. (AAAPB/TC) for the calendar year ending December 31, 2017. The report, which reflects observations noted and discussed during the exit conference, formalizes the areas of deficiency and recommendations that must be addressed by AAAPB/TC's management and board.

Monitoring includes tests of compliance with federal and state programs, contracts, and sub-awards. It should be noted that testing was not comprehensive in scope to identify all deficiencies and excluded specific program tests of the following areas: budgeting, targeting, surplus-deficit, co-payments, and the Emergency Home Energy Assistance for the Elderly Program (EHEAP). These areas will be addressed through technical assistance by your contract manager.

Please review the findings and indicate the corrective action your agency is proposing to resolve the issues to your contract manager, Charlton Bradley. Additionally, regarding suggestions for improvement as the result of minor non-compliance issues, please indicate AAAPB/TC's acceptance of suggestions or non-acceptance and include alternative solutions.

Since AAAPB/TC's response will become part of the permanent record of this report, please make it as concise as possible, focusing only on the factual matters related to each finding. It is necessary to receive AAAPB/TC's written response within 30 business days from the date of this letter. If additional time is needed, it can be requested from your contract manager. DOEA's contract manager will review AAAPB/TC's corrective action plan and provide feedback and approval within 30 days of receipt by DOEA of an acceptable plan.

On behalf of DOEA and the elder Floridians we serve, I want to thank you and your staff for the courtesy extended to DOEA staff during the visit. We look forward to strengthening our shared commitment as we continue to explore ways to make a difference in the lives of Florida's elders, their families, and caregivers.

Sincerely,

Richard Prudom
Secretary

cc:

Jaime Estremera-Fitzgerald, Executive Director, AAPB/TC
Carol Carr, Deputy Chief of Staff
Christopher Evans, Deputy Chief Financial Officer
Monitoring and Quality Assurance Team Members
Charlton Bradley, Contract Manager

Enclosure

**AREA AGENCY ON AGING
OF PALM BEACH/TREASURE
COAST, INC.
2018 MONITORING REPORT**

**DIVISION OF FINANCIAL AND SUPPORT SERVICES
MONITORING AND QUALITY ASSURANCE (MQA) UNIT**

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EXECUTIVE SUMMARY

The Department of Elder Affairs (DOEA) conducted a programmatic and fiscal monitoring review of the Area Agency on Aging of Palm Beach/Treasure Coast, Inc., d/b/a Your Aging and Disability Resource Center (YADRC), on June 13-15, 2018. DOEA's monitoring was conducted in accordance with common procedures used to monitor federal and state programs, contracts, and subawards. Governing authorities used for the review included Office of Management and Budget (OMB) Circulars, the Code of Federal Regulations (CFR), and other applicable federal and state guidelines. Pursuant to Section 430.0401, Florida Statutes (F.S.), DOEA must submit to the Governor and Legislature an annual report that describes the result of its monitoring activities of the Area Agencies on Aging (AAAs).

YADRC's Board of Directors (Board) governs the agency and oversees its operations and administration of programs. The agency's programs are both publicly and privately funded and provide an array of supportive services to elder residents in its PSA. YADRC serves the five-county region of Indian River, Martin, Okeechobee, Palm Beach, and St. Lucie counties, designated as PSA 9 (see Appendix, page A-7 for a statewide map of PSAs).

Each year, DOEA staff performs an independent review and test of agency information and evidence. As a result of this year's review, staff noted three findings in the following areas:

- *Client Information and Registration Tracking System (CIRTS) **
- *Adult Protective Services (APS) Referrals*
- *Accounting, Fiscal, and Reporting Controls*

Issues noted this visit that existed last year are denoted by an asterisk (*). If the same issues surface from year to year, then it is possible YADRC's internal or operational controls in a particular area merit further attention. The Compilation of Findings section of this report details the current year deficiencies.

Overall, DOEA's monitoring activities revealed that YADRC is somewhat compliant with requirements related to the agency's role as a major subrecipient of federal and state funds. Accordingly, DOEA recommends that YADRC initiate follow-up actions for areas of deficiency to ensure continued high-quality services to Florida's elders.

INTRODUCTION

Monitoring Scope, Objectives, and Methodology

DOEA's monitoring and review of programmatic, fiscal, and operational activities of YADRC covered the period from January 1, 2017, through December 31, 2017. Staff reviewed client files randomly selected from the General Revenue (GR) programs, Imminent Risk referrals, Adult Protective Services (APS) referrals, and Client Data Accuracy information for the period of January 1, 2017, through the beginning date of the fieldwork. This monitoring visit also included follow-up testing of prior year findings to verify that effective corrective action was taken.

DOEA's monitoring objectives for the onsite review were to determine whether YADRC did the following: 1) complied with its contracts and state and federal rules [refer to Appendix, pages A-5 and A-6], 2) adhered to standards of good practice within the industry, and 3) produced outcomes consistent with DOEA's statutory mission and focus.

DOEA's monitoring and review of YADRC's programs for this reporting period included inquiries of staff, observation of practices, client visits, and an examination of selected records, satisfaction surveys, service providers' documentation, and client case files. The review also focused on several interrelated areas that form the basis for effective internal control systems. The interrelated areas included governance systems, service delivery, subcontractor oversight, resource use, due process/grievance procedures, and data integrity. Additionally, staff examined YADRC's independent auditor's report and accompanying management letter for compliance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

YADRC's performance of selected, legislatively mandated outcome measures is reflected for this period. DOEA is accountable for outcome measures at the state level (refer to Appendix, page A-1).

Planning and Service Area Profile

YADRC's service system includes private and public-sector agencies that provide various options to help elders remain independent and in their homes.

A demographic snapshot of PSA 9's population composition and YADRC's programs under contract with DOEA for serving elders in the region follows:

Population Composition:

<u>Population</u>	<u>Total</u>	<u>Percent of Total</u>
All Ages	2,077,131	100 %
Age 60 and Older	646,817	31.1%

Annualized Contract Allocations by Major Programs*:

Older Americans Act(OAA)	\$ 9,065,353
Other Federal Programs	\$ 826,746
Statewide Community-Based Programs	\$ 10,614,796
Other State Programs	\$ 158,000
Medicaid Waiver Programs	\$ 521,164
Total Funding	\$ 21,186,059

**For comparative purposes, programs reflect twelve (12) months of activities; however, contract periods may differ.*

OAA-funded programs

Title IIIB (Supportive Services)
 Title III-C1 and III-C2 (Congregate and Home-Delivered Meals)
 Title IIID (Health Promotion)
 Title IIIE (National Family Caregiver Support)
 Title VII (Elder Abuse Prevention)

State-funded programs

Alzheimer's Disease Initiative (ADI)
 Community Care for the Elderly (CCE)
 Home Care for the Elderly (HCE)
 Local Services Program (LSP)
 Respite for Elders Living in Everyday Families (RELIEF)

Other federally funded programs

Nutrition Services Incentive Program (NSIP)
 Emergency Home Energy Assistance for the Elderly Program (EHEAP)
 Serving Health Insurance Needs of Elders (SHINE)
 Medicare Improvements for Patients and Providers Act (MIPPA)

Joint federal- and state-funded programs

Aging and Disability Resource Center (ADRC)

COMPILATION OF FINDINGS

Finding Number 1 – CIRTSS deficiencies exist.

A review of current year CIRTSS data compared to prior year analysis revealed that two of 15 reports contained errors exceeding the standard allowable rates for each report. The allowable error rates are based on prior year median achievement of accuracy and the case load variances of the PSA.

The reports with errors that exceeded the allowable rates are as follows:

Report Menu #	CIRTSS REPORTS	Allowable Error %	PSA 9 Standards	Reports run 5/31/2018
A.3	Assessments Overdue or Not Done – Clients ACTV or ACTV & APCL	0.7%	32	70
APS	APS ARTT Referrals in ARTT but not in CIRTSS	0.070%	1	9

These deficiencies reflect non-compliance with the DOEA Programs and Services Handbook (the *Handbook*), Attachment I to DOEA's contracts, and NOI numbers 031408-1-I-SWCBS and 032309-1-I-SWCBS.

Error reports are generated based on CIRTSS data that does not appear to conform to current policies and practices. The impact of not maintaining accurate data for these reports (researching and making corrections timely) includes the following: deterioration of client condition not being detected timely (that could result in health or safety risks), and clients identified and referred by APS as being high-risk for abuse, neglect, or exploitation potentially not receiving services within statutory timeframes that could result in further risk to their health and safety.

Finding Number 2 – Services to APS clients did not meet statutory deadline.

A review of eight high-risk client case files referred by the Florida Department of Children and Families (DCF)/APS revealed that two files did not contain necessary documentation to confirm receipt of the DCF recommended crisis-resolving services within 72 hours of referral receipt.

Other concerns noted were as follows:

1. For four files, the receipt of the APS referral packet was not acknowledged in ARTT on the same day it was received by the intake entity.
2. The input into the CIRTSS database for one file did not reflect the core services that were provided each day for the 72-hour period following the APS referral.
3. One file did not contain necessary documentation to confirm the case manager/case aide followed up with the client or caregiver within two weeks to ensure services had begun.

These deficiencies reflect noncompliance with Section 430.205, F.S., DOEA program contracts, the APS Referrals Operations Manual (APS Ops Guide), the *Handbook*, and the DCF/YADRC interagency agreement that require victims of abuse, neglect, or exploitation to receive primary consideration for services. The APS Ops Guide requires that for high-risk referrals, a 701B comprehensive assessment is completed and

emergency or crisis resolving service(s) are initiated by the CCE lead agency within 72 hours of receipt of the referral packet from DCF/APS. The Ops Guide also requires that if the person being referred as high-risk by APS refuses to be assessed, refuses one or more services needed to resolve the crisis, or there is a delay in service provision for reasons beyond the control of the service providers, the Lead Agency will contact the APS investigator to discuss the situation and determine the next best course of action. Before services are terminated after 31 days, the client will be seen face-to-face by a Lead Agency case manager. For high-risk referrals, the lead agency will document in case notes/narratives the specific services and service dates for services provided during the 72 hours following the referral, including non-DOEA services. It also requires that units of service are entered in CIRTIS using the date-specific method for the 72-hour period following the referral. The failure to serve APS high-risk referrals in accordance with the DCF/YADRC agreement could pose a threat to the health and safety of these high-risk elders.

Finding Number 3 – Ineffective internal controls over financial statements and potential unallowable expenditures exist.

Review of 32 expenditure transactions and supporting documentation indicated there were payroll advances and personal loans being made to employees of YADRC, and bank balances were not being reconciled to the general ledger (GL).

1. Review of randomly selected checks indicated at least one instance of a payroll advance and another instance of an employee loan. An expanded review of the check register for calendar year 2017 indicated multiple instances of payments to employees outside of the regular payroll cycle that could potentially be advances or personal loans to employees. Inquiries regarding these transactions confirmed that most were advances or loans, primarily to the Executive Director (E.D.) and the Chief Financial Officer (CFO). There were approximately six advances/loans to the E.D. that totaled \$12,000, and seven advances or loans to the CFO totaling \$17,540.

Documentation provided by YADRC indicated the E.D. received a \$4,000 interest-free loan in July 2017, defaulted on the loan in August, then increased it by \$2,000 in September 2017. Another advance received November 7, 2017, was to be deducted from earnings on the November 30, 2017, payroll. However, the deduction was delayed, and repaid by personal check on December 28, 2017. At least four of the E.D.'s advance requests were authorized by the CFO, a subordinate. No documentation was provided to verify there were enough funds (cash) available in YADRC's discretionary (Board) account at the time the payments were made for advances/loans and other unallowable expenses (e. g., interest on a line of credit, food for the staff holiday party).

2. YADRC did not submit documentation (receipts, bills) supporting check #97252 for \$425 from September 2017, that was described as petty cash for hurricane preparation. Inquiries of staff indicated the cash was found in the safe when auditors came in July 2018 and was reclassified to petty cash instead of an expense. The reclassification of \$425 in addition to petty cash on hand exceeds the current petty cash limitation of \$500 that is in YADRC's policies and procedures.
3. Review of bank statements and reconciliations for 2017 indicated the bank balances used to reconcile to the GL did not match the balances on the bank's statements. Additionally, for several months the totals for "suspense items" had reached over half a million dollars and appeared to be a combination of outstanding checks or transfers, recurring expenses, bank service charges, and other items unreconciled as far back as 2016. The CFO and Fiscal Director approved the bank reconciliations monthly that did not reconcile to the GL. The month of December 2017 had two reconciliation sheets with two completely

different sets of numbers, neither of which was reconciled to the balance on the bank statement. YADRC staff indicated that they were unable to clear suspense items due to staff shortages throughout the year, and that all suspense items were cleared in January 2018. Only one suspense item for \$231.08 appeared on the January 2018 automated report YADRC provided. However, the bank statement, reconciliation sheet, and supporting documents were not provided to verify that the January 2018 bank statement was reconciled to the GL.

These deficiencies reflect noncompliance with DOEA standard contracts that require "the Contractor shall establish safeguards to prohibit employees, board members, management, and subcontractors from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain." *Government Auditing Standards*, a framework for accounting and auditing of government entities, and of contractors and other entities receiving federal awards, state that "Management and officials of entities that receive government awards are responsible for carrying out public functions and providing service to the public effectively, efficiently, economically, and ethically within the context of the statutory boundaries of the specific government program."

YADRC personnel policies allowed for payment of advances to employees under emergency circumstances with approval of the E.D., allowed advances exceeding the individual's average payroll, and offered an extended repayment plan (essentially, an interest-free "loan"). Using YADRC funds for personal loans is not related to the public purpose of the agency. The E.D. and CFO routinely use their positions to obtain interest-free personal loans from a not-for-profit agency formed to serve a public purpose that does not include loan programs, and the frequency of advances/loans to these senior management positions that are approved by each other for undefined "emergencies" represents a conflict of interest. It also appears to be a misuse of their positions for personal gain or each other's benefit. The perception of funds being misused could potentially undermine the confidence of donors and grantors in YADRC's integrity, ethics, accountability, and transparency, and could negatively impact the resources available to fulfill the agency's mission.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in Title 2 CFR, Part 200 (Super Circular) require records to be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated. It also requires that recipients' financial management systems provide accurate, current, and complete disclosure of the financial results of programs and have records that identify the source and application of funds, contain information including obligations, unobligated balances, assets, outlays, income and interest, and have effective internal control over and accountability for all funds, property, and other assets.

Effective internal controls prevent, detect, and correct unauthorized acquisition, use, or disposition of an entity's assets. Ineffective internal control systems may result in waste, abuse, or worse (e.g., misstatements, omissions, misrepresentation, misappropriation, fraud, or other misconduct).

Approval by the CFO of the E.D.'s advance indicates inadequate internal controls, as the E. D. supervises or otherwise has authority to materially affect the subordinate's terms and conditions of employment. Appropriate internal controls require the individual/entity overseeing the E.D.'s position (an authorized member of the Board) to approve the E. D.'s travel reimbursement, advances, and other transactions that require supervisory approval (approval cannot be delegated to the E.D.'s subordinate).

Failure to follow cash reconciliation processes that verify cash transactions at the bank are completely, timely, and accurately recorded in the accounting records for financial reporting purposes, verify cash transactions recorded in the accounting records exist at the bank, and ensure errors are corrected timely represent poor or

ineffective internal controls that may result in the following: multiple errors over time that may never be fully resolved, inaccuracies in identifying the source of funds expended and the remaining cash assets (calling into question the veracity of reports disclosing the financial results of programs), and an inaccurate or insufficient cash balance to ensure continued operations.

SUGGESTIONS FOR IMPROVEMENT

During the visit, DOEA staff identified opportunities for strengthening YADRC's procedures and processes as outlined below. These suggestions will not be included in DOEA's report to the Governor and Legislature. The suggestions in Section A are a result of instances of noncompliance that are not significant enough to become findings this year but may indicate weaknesses that could become findings if not corrected.

- A. The following suggestions are the result of minor noncompliance issues noted during the review that have the potential to become findings if not corrected and require a written response:
1. DOEA suggests YADRC ensure that I&R staff return voicemails within the next business day when possible, that information from voicemails left for the Helpline are timely and accurately recorded into the REFER database (including the time and date the call was originally received), and that the I&R supervisor randomly review voicemail logs to confirm that calls are accurately recorded and responded to in a timely manner.
 2. DOEA suggests YADRC ensure that I&R staff entering client demographics search for existing records before adding a new contact in REFER to avoid duplication of records and review notes from previous calls.
 3. DOEA suggests YADRC ensure all professional and educational outreach training for the Elder Abuse Prevention (EAP) program is conducted using the DOEA-approved F4A curriculum, and that pre-approval is received from DOEA's program manager (and retained on file) for EAP professional and educational outreach training that does not conform to approved curriculum.
 4. DOEA suggests YADRC ensure that EAP sign-in sheets used for educational outreach identify the topic and include the complete names of participants.
 5. DOEA suggests YADRC ensure the EAP Coordinator organizes documentation of activities and events timely to prevent discrepancies and retain documentation showing proof of contract deliverables as reported on the Quarterly Activity Module (QAM).
 6. DOEA suggests YADRC ensure DOEA's logo is replaced with the current logo each time it is updated and used on marketing materials, brochures, sign-in sheets, and public service announcements.
 7. DOEA suggests YADRC ensure volunteers sign and date Privacy Policy Acknowledgement forms prior to Level II background screening, sign and date Affidavits of Compliance at the time of eligibility determination and complete the OIG Exclusions Search during the initial screening.
 8. DOEA suggests YADRC ensure the current, DOEA-approved SHINE Event sign-in sheet is used for all SHINE public events.
 9. DOEA suggests that YADRC ensure the Advisory Council (AC) meeting minutes are comprehensive and contain attendance records (namely members' presence or absence, excused and unexcused absences, and resignations), and Area Plan Approval.

10. DOEA suggests YADRC amend its by-laws to ensure that composition of its AC includes more than 50 percent older persons (age 60 or older), in accordance with OAA program requirements and the *Handbook*, and implement recruitment efforts to meet composition requirements.
11. DOEA suggests that YADRC's Board meeting minutes reflect that the Executive Director's performance was evaluated annually and continue its efforts to recruit active, voting members to meet the composition and geographic requirements set forth in its bylaws.
12. DOEA suggests that YADRC run the Aging Out Report monthly and ensure that all clients aging out of DCF and into the Aging Network are given a referral source of 6 (AO).
13. DOEA suggests that YADRC and Lead Agency providers ensure that all new enrollees into case-managed programs receive a comprehensive assessment (using form 701B), that the New Enrollees CIRT report is run at least monthly to verify that assessment rankings are consistent with 701S screening rankings, and that ranking disparities are identified and corrected to reduce low-risk enrollments.
14. DOEA suggests (for the second consecutive year) that YADRC ensure all nutrition providers maintain nutrition education documentation for home delivered meals in accordance with the requirements specified in the *Handbook*.
15. For the second consecutive year, DOEA suggests YADRC ensure that all meal sites record temperatures in accordance with the times specified in the *Handbook* to protect elders from potentially deadly food-borne illness.
16. DOEA suggests YADRC ensure all meal sites maintain menu substitution logs in accordance with the requirements in the *Handbook*.
17. DOEA suggests (for the second consecutive year) that YADRC ensure all providers continue to record complaints and maintain complaint logs in detail, including the date, nature of the complaint, and the determination of the complaint. Case notes should also reflect all actions taken to resolve complaints.
19. DOEA suggests (for the second consecutive year) YADRC ensure that documentation of annual in-service training for case management staff are conducted on a variety of topics that include the following: ensuring congruency of the written Care Plan with the Care Plan in CIRT, accurate and appropriate case file documentation (including explanations for adjustments/additions/terminations to services ordered in the Care Plan), and periodic monitoring of worker logs to ensure the accuracy of services billed.

PSA HIGHLIGHTS

1. YADRC celebrated its 29th anniversary with the fourth annual Circle of Care Celebration Luncheon at the Kravis Center Cohen Pavilion on November 9, 2017, presented by AARP Florida. With a special focus on caregiving, particularly for veterans, this year's event provided an opportunity to draw national attention to a truly critical need. YADRC announced the new veterans' directed care program which is called VIP (Veterans Independence Program), an enhanced program that includes powerful tools for caregivers providing practical, educational information to those with the very difficult and often overwhelming job of caregiving.
2. Through a partnership with Palm Beach County and the VA, the RELIEF program will offer family members and loved ones providing constant care a much-needed break.
3. *Bagels & Brains* completed its fifth year of providing informational presentations on the third Tuesday of each month, January through October. It is our hope that these opportunities for professional development will enable each of us to be more knowledgeable and better equipped to advocate for seniors, adults with disabilities and their caregivers.
4. YADRC's 26th Annual Prime Time Awards Breakfast held on May 25th at the Palm Beach Gardens Marriott celebrated the work of 175 extraordinary senior volunteers who have given of their time, energy, and talents to numerous programs that have made life better for thousands of people in Palm Beach, Martin, St. Lucie, Indian River, and Okeechobee counties. The very first ADRC Board Volunteer Leadership Award was presented to Frank Seidman, an engineer who has done considerable volunteer service in the blind community.
5. The Elder Rights Center of Excellence provided direct assistance to more than 7,200 senior crime victims who collectively lost more than \$15 million, primarily to fraud and exploitation. Victims receive an array of services to assist them to regain their dignity and sense of security and to remain in the least restrictive setting for as long as possible. Our valued Senior Advocacy Volunteers reach out to crime victims to share information and resources and inform seniors of their rights to victim compensation and waiver of insurance deductibles for crime victims over age 60. In 2017, Elder Rights started offering intensive services for seniors who were victimized multiple times or had extremely complex legal financial situations resulting from fraud or exploitation.
6. Foster Grandparent volunteers provided 112,752 hours of service to more than 500 at-risk children in their communities.
7. YADRC implemented the WellMed Crisis Solutions program which offers case management and financial assistance to support seniors with a crisis. It was launched in partnership with PSA 6, and 31 clients with crisis issues from rent assistance, move-in deposits, replacement of electrical boxes, replacement water heaters, refrigerators, extermination, and more benefitted from the program. Together we assisted with \$42,349.42.

NOTEWORTHY OBSERVATIONS

- 1) DOEA staff visited four meal sites during the monitoring cycle. The first three visits occurred on Wednesday, June 13, 2018. DOEA staff's first stop was at Boynton Senior Center, operated by The Volen Center. Staff met with Gill Kaplan, Meal Site Coordinator. Services are provided Monday through Friday, with meal service at 11:00 a.m. daily. DOEA staff toured the kitchen and dining room while also visiting with the participants. The site offers an array of activities to keep the elders engaged and involved with the community.

At the time of the visit, participants were enjoying their meal and visiting with each other. The meal was served in accordance with the scheduled meal on the posted menu. Staff interviewed participants who expressed satisfaction and appreciation for the opportunity to have a hot meal. On the day of the visit there were approximately 20 participants in attendance.

Meals are provided by Joshua Catering Company and are delivered in hot bulk daily. Staff observed temperature logs: the temperatures were complete and up to date. The kitchen is used to maintain the hot and cold temperatures of the food. It was found to be neat, clean, and free of pests.

- 2) Staff made a visit to Bethel Evangelical Baptist Church, also operated by The Volen Center. Staff met with Nancy Vaughn, Meal Site Coordinator. Services are provided Monday through Friday with meal service at 11:30 a.m. DOEA staff toured the kitchen and dining room while also visiting with the participants. The site serves only kosher meals.

Meal service had begun shortly before DOEA staff arrival. Staff interviewed participants who expressed satisfaction and appreciation for the opportunity to have a hot meal. The participants made staff aware they were told two weeks ago that the site would be closing. The participants stated they have their choice of two other meal sites close by that they may attend.

Meals are provided by Joshua Catering Company and are delivered pre-plated and hot daily. Staff observed the temperature logs and they were up to date, except on the day of the visit. Ms. Vaughn stated the food arrived at 10:35 a.m. and was served at 11:30 a.m. Ms. Vaughn stated she did not record the temperatures prior to meal service. The meal was served in accordance with the posted menu. The kitchen was found to be neat, clean, and free of pests.

- 3) Staff also visited Lake Delray Apartments, which is also operated by The Volen Center. Staff met with Helen Caldwell, Meal Site Manager. Services are provided Monday through Friday with meal service at 11:45 a.m. (information provided by YADRC erroneously stated meal service begins at noon). When staff arrived, it was evident that meal service had occurred prior to the posted serving time as only 10 of the 26 elders remained eating.

Staff interviewed participants who expressed satisfaction and appreciation for the opportunity to have a hot meal. The meal was served in accordance with the posted menu. Meals are provided by Joshua Catering Company and are delivered in bulk each day. Staff observed the temperature logs and they were up to date except on the day of the visit. Staff noted the arrival temperature and time were recorded; however, the serving temperature and time were not recorded. The kitchen was also found to be neat, clean, and free of pests.

- 4) The final visit was to the Log Cabin Senior Center on Thursday, June 14, 2018. Dorothy Barber, Meal Site Manager, was unavailable on the date of the visit. However, staff met with Zee Carter, Activities Coordinator. When staff arrived at approximately 11:34 a.m., most of the participants were concluding the meal. The information from YDARC stated meal service begins at 11:30 a.m., but Ms. Carter confirmed lunch is typically served between 11:15 a.m. and 11:30 a.m. Monday through Friday.

Meals are provided from the kitchen at Martin County Council on Aging. They are prepared fresh daily and delivered hot and pre-plated to the Log Cabin Senior Center each day. Staff interviewed participants who expressed satisfaction and appreciation for the opportunity to have a hot meal. The meal was served in accordance with the scheduled meal on the posted menu.

There were approximately six clients on the date of the visit. Ms. Carter stated this is considered the off-season for this area as many of their registered participants have left the area for the summer. Ms. Carter also stated that Tuesday and Thursday is typically a lower attendance day. Staff requested to review the temperature log. However, Ms. Zee stated she had sent the log back with the driver that delivered the food. The temperature log was provided post-exit and the temperature log was up to date and in accordance with the *Handbook*. Ms. Carter had approximately six meals left at the end of meal service which she was wrapping in foil for freezing and using later. The kitchen was found to be neat, clean, and free of pests.

APPENDIX

Legislatively Mandated Outcome Measures

The legislatively mandated performance measures are listed below with the established standard of achievement. The following performance results indicate AAA achievement below the standard for three performance measures and require a performance improvement plan.

#	Outcome Measure	Standard 2016-2017	Performance Results*
1	Percentage of customers who are at imminent risk of nursing home placement who are served with community-based services	90	
2	Percent of APS referrals who are in need of immediate services to prevent further harm who are served within 72 hours	97	96.1
3	Percentage of elders assessed with high or moderate risk environments who improved their environment score	79.3	50
4	Percentage of new service recipients with high-risk nutrition scores whose nutritional status improved	66	
5	Percentage of new service recipients whose Activities of Daily Living (ADL) assessment score has been maintained or improved	65	68
6	Percentage of new service recipients whose Instrumental Activities of Daily Living (IADL) assessment score has been maintained or improved	62.3	60.5
7	Percentage of family and family-assisted caregivers who self-report they are very likely to provide care	89	
8	Percent of caregivers whose ability to continue to provide care is maintained or improved after one year of service intervention (as determined by the caregiver and the assessor)	90	
9	Average time in the CCE Program for Medicaid Waiver probable customers decreases	2.8 mos.	

*assessed results reported in DOEA's Long Range Program Plan (LRPP). Measures that do not reflect performance results are reported at the statewide level and not applied to individual AAAs.

PROGRESS REPORT

The following table summarizes the areas reviewed for this monitoring cycle and corresponding achievement, based on compliance with authoritative guidance and the expectations outlined in the Interpretive Guidelines. Areas not achieved require a formal corrective action plan to be submitted to DOEA's contract manager within 30 days of receipt of the monitoring report.

Organization Governance, Leadership, and Administration Review of Board and Advisory Council (AC) rosters and meeting minutes indicated an effective governance and oversight structure and mostly compliance with requirements, by-laws, and Articles of Incorporation. However, Board meeting minutes did not reflect that the E.D.'s performance was evaluated, and it appears the Board did not meet the geographical requirements set forth in its bylaws. The AC roster showed it did not meet the OAA and <i>Handbook</i> requirement that more than 50 percent of its members are age 60 or older, and AC meeting minutes did not reflect membership changes or Area Plan approval. It is recommended that Board meeting minutes reflect that the E.D.'s performance was evaluated, and that the Board continue its efforts to recruit active, voting members to meet the composition and geographic requirements set forth in its bylaws. It is recommended that YADRC amend its bylaws to ensure that AC composition includes more than 50 percent older persons (age 60 or older) and implement recruitment efforts to meet composition requirements. It is also recommended that AC meeting minutes reflect any membership changes, and review and approval of the Area Plan.	Technical Assistance Needed
Legislatively-Mandated Outcome Measures Review of CIRTS data indicated the goal was not achieved for three of four outcomes being measured for this cycle (APS referrals who need immediate services to prevent further harm who are served within 72 hours, Environmental Score improved, and IADL Score of New Clients Maintained/Improved), requiring a performance improvement plan.	Performance Improvement Plan Required
APS Referrals Review of eight APS high-risk referrals revealed that for two clients reported at high risk of abuse, neglect, or exploitation, receipt of recommended services within 72 hours of the referral could not be confirmed through case file documentation. The review was expanded when initial results indicated APS clients were being assessed and served prior to the date of receipt of the referral by the intake entity. Case notes did not indicate the date and type of initial crisis-resolving services that were provided for two clients, and documentation (case notes, worker logs, CIRTS data, service authorizations) contained conflicts about when and which services were provided. Other deficiencies noted were as follows: core services were not entered using the date-specific method for the 72-hour period following the APS referral for one file; another client file's documentation did not indicate the case manager followed up with the client within two weeks to ensure that services had begun; and referrals were not acknowledged in ARTT on the same day that they were received for four clients. It is recommended the AAA ensure in-service training includes review of the APS Referrals Operations Manual and periodically review a sample of APS files to ensure compliance.	Not Achieved
Prioritization of Services Review of CIRTS data revealed that screening and assessment scores were mostly congruent, and that a majority (63 percent) of 355 new enrollees this period were high-rank, high-risk, or MLTC (exempt) clients, compared to 13.5 percent of new enrollees who were low-ranked [1s or 2s; rank 3 clients (19.7 percent) were not counted]. However, CIRTS data showed that one aging-out client was not contacted prior to turning 60 years old. Additionally, eight clients (who were not APS High Risk) were enrolled in GR programs without a 701B. Furthermore, assessment rankings showed major inconsistencies, reflecting that 701B assessment scores were significantly lower than 701S screening scores. DOEA reminds YADRC that during this period of review there are 649 unduplicated APCL clients ranked 4 (327), 5 (316), and 8-APS (6). It is suggested YADRC ensure that waitlists are re-visited to identify high-risk clients awaiting services who can be released before enrolling lower risk, newer clients. It is recommended that YADRC and Lead Agency providers ensure that all new enrollees into case-managed programs receive a comprehensive assessment (using form 701B), that the New Enrollees CIRTS report is run at least monthly to verify that assessment rankings are consistent with 701S screening rankings, and that ranking disparities are identified and corrected to reduce low-risk enrollments.	Technical Assistance Needed
Grievance and Discrimination Procedures Review of documentation indicated that the AAA and its subcontractors' grievance and complaint procedures continue to improve. It is recommended that YADRC continue to monitor all providers' complaint logs to ensure complaints are resolved timely and logs are maintained in detail, including the determination of the complaint, and record all actions taken to resolve the complaint in case notes.	Technical Assistance Needed

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Client Satisfaction	Achieved
Review of procedures, a sample of surveys, and summarized results, indicated that the AAA and its subcontractors are monitoring customer satisfaction.	
Information and Referral	Technical Assistance Needed
Review of documentation indicated that policies and procedures are sufficient to provide access to and delivery of quality information, assistance, and referrals to elders, their caregivers, and families to connect them with needed services and resources. A review of the voicemail logs for July and September 2017 revealed some voicemails listed on the logs had no record of contact in REFER, some records in REFER did not contain the caller/client's name, and some calls were not returned. DOEA suggests YADRC ensure all calls from the voicemail log are recorded in REFER accurately and concisely, that staff return calls within the next business day when possible, and that the I&R supervisor periodically review the voicemail logs to ensure that all calls are being recorded and returned timely. A review of REFER records for clients on the voicemail log sample revealed duplicate contact records for some clients. Therefore, it is suggested that I&R staff search the REFER Database when they retrieve voicemails from the message system to avoid duplication of records and ensure that notes from previous calls are reviewed.	
Targeting of OAA Services	Deferred
This area of review has been deferred to contract managers to provide technical assistance for this monitoring cycle.	
ADRC Operations	Achieved
Review of documentation and observation indicated compliance with ADRC requirements. Functions and structure were conducive to ensuring access to services for elders and their caregivers through coordination of resources or referrals, using customer-friendly tools that maximize resources, target service needs, and improve the quality of services.	
EHEAP	Deferred
This area of review has been deferred to the EHEAP program manager for this monitoring cycle.	
Nutrition	Technical Assistance Needed
Review of documentation for five meal sites revealed substantial compliance with requirements that ensure elders receive tools to make healthy meal choices and receive safe, nutritious meals to improve health and prevent chronic disease. However, the AAA is reminded for the second year to ensure that the licensed dietician signs the menus, and that providers maintain substitution logs, in accordance with the guidelines in the <i>Handbook</i> . Nutrition education sign-in sheets appeared to be signed by one person and education documentation for home-delivered clients were not located for one site. A second site did not contain the date of distribution (only month and year). Temperature documentation provided during the review did not indicate any deficiencies. However, while visiting two congregate dining sites, staff observed temperatures were not recorded according to the requirements in the <i>Handbook</i> . Therefore, DOEA recommends YADRC ensure temperatures and nutrition documentation at each meal site are maintained in accordance with the <i>Handbook</i> .	
Health & Wellness	Technical Assistance Needed
Review of documentation revealed that program activities and functions complied with requirements that focus on providing disease prevention education and health promotion activities to targeted elders. It was observed that marketing flyers for health and wellness evidence-based workshops had a dated DOEA logo on them. It is recommended that the AAA update the former logo with the current one.	
Elder Abuse Prevention	Technical Assistance Needed
Review of documentation revealed unapproved Elder Abuse Prevention educational outreach and professional trainings were conducted. It is recommended that the Elder Abuse Prevention program use F4A curriculum for professional and educational outreach training or obtain pre-approval for other training and retain approval documentation. It was observed that some sign-in sheets lacked the training topic, first and last names of participants, and had a dated DOEA logo on them. It is recommended that sign-in sheets identify the Elder Abuse Prevention topic, contain complete names of participants, and include the current DOEA logo. Names of new collaborative relationship contacts were incorrectly recorded on the QAM with the same person being listed multiple times as new. It is recommended that the Elder Abuse Prevention Coordinator organize and update this information quarterly to avoid discrepancies and to confirm documentation of deliverables.	
Respite for Elders Living in Everyday Families (RELIEF)	Technical Assistance Needed
Review of Level II background documentation revealed the Privacy Policy Acknowledgement form was unsigned and the OIG Exclusions Search Result was not completed during screening. It is recommended	

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that the Privacy Policy Acknowledgement form is signed and dated prior to screening and the OIG Exclusions Search is completed during initial screening.	
Serving Health Insurance Needs of Elders (SHINE)	Technical Assistance Needed
Review of selected documentation confirmed the AAA is effectively managing the program that provides health insurance counseling to elders, in accordance with requirements. Review of Level II background screening documentation revealed the Privacy Policy Acknowledgement forms were not signed and dated prior to screening, and the Affidavit of Compliance Employee forms were signed several months after eligibility determination. It is recommended that background screening forms are signed within the proper time frames. It was observed that DOEA approved SHINE event sign-in sheets are not always being used. It is recommended that the SHINE Liaison ensure the contractually required sign-in sheet is used for SHINE events.	
General Revenue Programs	Technical Assistance Needed
Review of 11 files selected from general revenue (GR) funded programs (CCE, HCE and ADI) indicated substantial compliance with eligibility requirements for programs that support clients and their caregivers in allowing frail elders to remain in their homes and communities and avoid costly nursing home placement. Of the 11 files reviewed, one file did not contain a Care Plan in the file which was congruent with the Care Plan in CIRT, three files reviewed did not record timely satisfaction with services upon receipt or increase, one file contained service provider logs with multiple errors on the date, and six files did not contain complete and accurate case file note documentation. It is recommended annual in-service training for case management staff include congruency of the written Care Plan with the Care Plan in CIRT, accurate and appropriate case file documentation (including explanations for adjustments/additions/terminations to services ordered in the Care Plan), and periodic monitoring of worker logs to ensure the accuracy of services billed.	
Subcontractor Monitoring & Oversight	Achieved
Review of service cost reports for five selected subcontractors revealed the AAA has required service cost reports to ensure that unit rates are reasonable for the services and are reasonably consistent with actual costs. Review of subcontractor monitoring reports indicated the AAA is detecting deficiencies, is clearly stating which items require corrective action, and is following up to ensure proposed effective corrective action plans are received.	
Finance and Administration	Not Achieved
Review of the Chart of Accounts and financial statements indicates that the AAA classifies and categorizes revenues and expenditures by program in its GL. Review of accounting policies and procedures (and the agency's single audit), indicated that the AAA complied with generally accepted accounting practices. However, of 33 checks sampled, two of them indicated the AAA is continuing to advance and loan money to employees against future payroll earnings (primarily the E.D. and CFO). Documentation submitted indicated there were multiple advances to these two individuals though policies state that they are for emergencies, and some were converted to loans for which the E.D. appears to have defaulted on the payment terms twice. Additionally, in performing verification that sampled checks had cleared the bank, it was discovered that the GL was not being reconciled to the balance on the bank statement for the majority of 2017, and over a half million dollars in transactions were listed as suspense items for several months that appeared to be routine, recurring expenses, service charges, and uncleared checks going back to 2016. The AAA did not provide documentation that sufficient discretionary cash reserves were available at the time these expenses that are unallowable from state and federal grant funds were paid. The AAA must find resources, including temporary staff if necessary, to fully reconcile subsidiary ledgers to the GL and to reconcile the GL with the bank balance, determining whether discretionary funds are available before expending funds for non-grant purposes. It is recommended that AAA management does not continue receiving interest-free loans from the agency as this has the appearance of a conflict of interest and is incongruent with the public purpose of the agency.	
Procurement	Achieved
Review of procurement procedures and actions indicated there were no procurement actions in this PSA that were above the threshold in 2017.	
Property	Achieved
Review of property procedures, the inventory list, and observation of selected property items indicated compliance with requirements. Three items randomly selected on site were reconciled to the list. YADRC did not make any purchases over \$1,000 in 2017.	
CIRT Data Integrity and Accuracy	Not Achieved
Review of CIRT policies and procedures and CIRT report data, compared to prior year data, revealed that two of 15 reports contained errors exceeding the standard allowable rates for each report. The allowable rates are based on the prior year median achievement of accuracy and the case load variances of the PSA. It	

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is recommended that the AAA routinely review the APS ARTT Referrals in ARTT but not in CIRT report to ensure APS referrals are entered in CIRT timely, and run the Aging Out Report monthly to ensure contractors are given a referral source of 6 to anticipate clients aging out and ensure seamless transition to aging network services.	
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Major Federal, State, and Contractual Compliance Guidelines

Federal Rules and Regulations

Approximately 60 percent of DOEA's total budget is funded through federal entitlement and discretionary grant programs. In addition to statutory guidelines associated with the receipt of federal funds, DOEA, the AAAs, and service providers are required to comply with certain program and fiscal guidelines prescribed by the funding source. The most prominent of these regulations are identified below:

- Older Americans Act of 1965, as amended
- Services to be directed to older Americans (age 60 or older)
- No requirement of means or income testing for eligibility
- AAAs must submit formal plan for service area
- Prioritization of services must be given to those with the greatest social/economic need

OMB Circulars and Treasury Regulations prescribe applicable federal grant cost principles:

- Single Audit Act Amendments of 1996, OMB Circular A-133 (Title 2 CFR, Part 200): establishes requirements of single audit act for grantees that spend or receive \$500,000 or more (\$750,000 or more, effective January 1, 2015)
- Code of Federal Regulations: 45 CFR, Parts 74 and 92 (Federal Procurement Guidelines), and Title 2 CFR Part 200 and Appendices (formerly OMB Circulars A-87, Cost Principles for State, Local and Indian Tribal Governments; OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments; OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations; and, OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations)

Social Security Act, Section 1915c - Medicaid Waiver Programs allows states to "waive" requirements of the original Medicaid legislation and create waiver programs that provide care in the home and in the community and are an alternative to institutional care.

- Recipient must meet Medicaid guidelines
- Recipient would require institutionalization in the absence of the waiver
- Waiver cost plus other Medicaid services cannot exceed total cost to Medicaid for serving recipient in an appropriate institutional setting

Federal Grant and Cooperative Agreement Act of 1977 (31 U.S.C. 6301-08) provision establishes criteria for whether a transaction is procurement or financial assistance.

Other Federal Requirements

- OMB Standard Form 424-B Assurances (compliance certification with other federal laws)
- Certifications Regarding Debarment/Suspension, Drug-Free Workplace and Lobbying
- Health Insurance Portability and Accountability Act (HIPAA) of 1996
- Civil Rights Act of 1964, as amended
- Low Income Home Energy Assistance Act of 1981

State Rules/Regulations and Contract Requirements

Several state rules and regulations as provided in Florida Statutes apply to programs funded through federal and state appropriations. As federal funds are received by the state, the state's additional statutory requirements are attached to the use and receipt of the funds. State rules and regulations applicable to AAAs and service providers are listed below. DOEA's contract with AAAs embodies federal and state rules by reference and/or through recital of applicable statutes.

Chapter 287, F.S.

- Procurement of Goods and Services
- Supplier Diversity
- Payment of Vendors (7-Day Rule)
- Exclusion of Public Entity Crime Violators

Chapter 409.508, F.S.

- Low Income Energy Assistance Program (and Ch. 73C-26, F.A.C.)

Chapter 415, F.S.

- Reporting of Elder Abuse (72-Hour Rule)

Chapter 427, F.S.

- Transportation Disadvantaged

Section 430.07, F.S.

- Volunteers

Section 430.08, F.S.

- Rulemaking

Sections 430.201-207, F.S.

- Community Care for the Elderly Program (CCE)

Sections 430.501-504, F.S.

- Alzheimer's Disease Initiative (ADI)

Sections 430.601-608, F.S.

- Home Care for the Elderly (HCE)

Section 215.97(3), F.S.

- Florida Single Audit Act

Department of Financial Services

- State Projects Compliance Supplement
- Reference Guide for State Expenditures

Statewide Map of Planning and Service Areas



